

EXHIBIT A

Azman Certification

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:) Chapter 7
)
) Case No. 24-11967 (JKS)
FORMER BL STORES, INC., *et al.*,)
) (Jointly Administered)
Debtors.¹)
)

CERTIFICATION OF DARREN AZMAN

I, Darren Azman, declare as follows:

1. I am a partner of the firm of McDermott Will & Schulte LLP (“McDermott” or the “Firm”)² which maintains offices for the practice of law at, among other locations, One Vanderbilt Avenue, New York, New York, 10017-3852. I am a member in good standing of the Bars of the States of New York and Massachusetts, and I have been admitted to practice in the U.S. Courts of Appeals for the Second and Third Circuits, and the U.S. District Courts for the District of Massachusetts and the Eastern and Southern Districts of New York. There are no disciplinary proceedings pending against me.

1 The Debtors in these chapter 7 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Former BL Stores, Inc. (9097); Former Management Stores of Ohio, LLC (7948); Consolidated Property Holdings, LLC (0984); Former Furniture Stores of Ohio, LLC (7868); Former Savings Stores of California, LLC (5262); Former Stores of Ohio, LLC (6811); Former Tenant Stores of Ohio, LLC (0552); Former Savings Stores of Ohio, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Former eCommerce Stores of Ohio, LLC (9612); and Former Low Cost Stores of Ohio, LLC (3277). The former address of the Debtors' corporate headquarters was 4900 E. Dublin-Granville Road, Columbus, OH 43081.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the *Thirteenth Monthly, Fourth Interim, and Final Fee Application of McDermott Will & Schulte LLP, Counsel to the Official Committee of Unsecured Creditors, for Allowance of Compensation and Reimbursement of Expenses for (I) the Monthly Period From October 1, 2025 Through November 10, 2025; (II) the Interim Period From July 1, 2025 Through September 30, 2025; (III) the Case Period From September 24, 2024 Through November 10, 2025; and (IV) the Post-Conversion Period From November 11, 2025 Through December 15, 2025 (the “Final Fee Application”).*

2. I have personally performed certain legal services rendered by McDermott as counsel to the Committee and am familiar with the other work performed on behalf of the Committee by the attorneys and other persons in the Firm.

3. I have reviewed the Final Fee Application, and the facts set forth therein are true and correct to the best of my knowledge, information, and belief. Moreover, I have reviewed the requirements of Rule 2016-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) and submit that the Final Fee Application substantially complies with that Local Rule. To the extent that the Final Fee Application does not comply in all respects with the requirements of Local Rule 2016-1, I believe that such deviations are not material and respectfully request that any such requirement be waived.

4. In addition, I certify that McDermott has made reasonable efforts to comply with the *Appendix B Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective as of November 1, 2013 (the “U.S. Trustee Guidelines”). With respect to section C.5 of the U.S. Trustee Guidelines, I certify the following with respect to the Case Period:

Question: Did you agree to any variations from, or alternatives to, your standard or customary billing rates, fees or terms for services pertaining to this engagement that were provided during the application period? If so, please explain.

Response: No.

Question: If the fees sought in this fee application as compared to the fees budgeted for the time period covered by this fee application are higher by 10% or more, did you discuss the reasons for the variation with the client?

Response: The fees sought in the Final Fee Application did not exceed the fees budgeted for the time period covered by the application by 10% or more.

Question: Have any of the professionals included in this fee application varied their hourly rate based on the geographic location of the bankruptcy case?

Response: No.

Question: Does the fee application include time or fees related to reviewing or revising time records or preparing, reviewing, or revising invoices? (This is limited to work involved in preparing and editing billing records that would not be compensable outside of bankruptcy and does not include reasonable fees for preparing a fee application.) If so, please quantify by hours and fees.

Response: The Final Fee Application includes 55.8 hours, totaling \$101,874.00, for time spent reviewing and revising time entries to ensure compliance with the Local Rules and to avoid disclosure of privileged or confidential information.

Question: Does this fee application include time or fees for reviewing time records to redact any privileged or other confidential information? If so, please quantify by hours and fees.

Response: As noted above, the Final Fee Application includes 55.8 hours, totaling \$101,874.00, for time spent reviewing and revising time entries to ensure compliance with the Local Rules and to avoid disclosure of privileged or confidential information.

Question: If the fee application includes any rate increases since retention:

- i. Did your client review and approve those rate increases in advance?
- ii. Did your client agree when retaining the law firm to accept all future rate increases? If not, did you inform your client that they need not agree to modified rates or terms in order to have you continue the representation, consistent with ABA Formal Ethics Opinion 11-458?

Response: As set forth in McDermott's retention application [Docket No. 552] (the "Retention Application"), McDermott's hourly rates are subject to periodic adjustments (typically effective as of January of each year) to reflect economic and other conditions. *See* Retention Application, ¶ 10. Prior to McDermott's January 1, 2025 rate increase, I filed a supplemental declaration [Docket No. 1391] disclosing McDermott's upcoming rate increases.

5. McDermott's staffing plan is attached as **Exhibit 1** hereto. A schedule setting forth a description of the task codes utilized in the Chapter 11 Cases, the number of budgeted and

billed hours expended by McDermott Professionals by task code, and the budgeted and billed aggregate fees associated with each task code is attached as **Exhibit 2** hereto. Additionally, a summary of blended hourly rates for McDermott timekeepers who billed to (a) non-bankruptcy matters and (b) the Chapter 11 Cases is attached as **Exhibit 3** hereto.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: New York, New York
December 19, 2025

MCDERMOTT WILL & SCHULTE LLP

/s/ Darren Azman
Darren Azman

EXHIBIT 1**Staffing Plan**

Average hourly rates are based on the individual hourly rate of all timekeepers and are provided by position and overall.

Position	Number of Timekeepers	Average Hourly Rate
Partners	10	\$1,737
Counsel	3	\$1,393
Associates	16	\$1,052
Paralegals	4	\$593
Other Professionals	5	\$401
Total	38	\$1,125

EXHIBIT 2**Budget and Compensation Summary by Matter
September 24, 2024 through November 10, 2025**

#	Matter	Hours			Compensation (\$)		
		Budgeted		Billed	Budgeted		Billed
		Low	High		Low	High	
B110	Case Administration	200	400	331.1	\$240,000	\$480,000	\$413,319.00
B130	Asset Disposition	100	200	201.9	\$120,000	\$240,000	\$293,558.50
B140	Automatic Stay	10	20	20.9	\$12,000	\$24,000	\$30,255.00
B150	Meetings/Communications with Creditors	600	800	690.3	\$720,000	\$960,000	\$947,779.50
B155	Court Hearings	200	400	362.3	\$240,000	\$480,000	\$541,407.50
B160	Fee/Employment Applications	200	400	264.1	\$240,000	\$480,000	\$415,941.50
B185	Assumption/Rejection of Leases	10	20	1.9	\$12,000	\$24,000	\$2,119.50
B190	Contested Matters	2,000	2,500	2,095	\$2,400,000	\$3,000,000	\$2,832,705.00
B195	Non-Working Travel	10	20	18.8	\$12,000	\$24,000	\$31,639.00
B220	Employee Matters	10	20	13.2	\$12,000	\$24,000	\$15,614.00
B230	Financing/Cash Collateral	200	400	435.8	\$240,000	\$480,000	\$597,808.50
B280	Vendor Matters	20	40	33.0	\$24,000	\$48,000	\$47,690.50
B290	Insurance Matters	20	40	21.8	\$24,000	\$48,000	\$21,788.00
B310	Claims Administration	50	100	60.8	\$60,000	\$120,000	\$98,796.00
B320	Plan/Disclosure Statement	20	40	24.2	\$24,000	\$48,000	\$40,560.50
Total		3,650	5,400	4,575.1	\$4,380,000	\$6,480,000	\$6,330,982.00

EXHIBIT 3**Rate Disclosure**

The blended hourly rate for all U.S.-based McDermott timekeepers, excluding time billed on bankruptcy and pro bono engagements and by timekeepers practicing primarily in McDermott's Business Restructuring Practice Group, during period beginning from September 24, 2024 through November 10, 2025 (the "Case Period"), was in the aggregate, approximately \$1,385 per hour (the "Non- Bankruptcy Blended Hourly Rate").¹

The blended hourly rate for all McDermott timekeepers who billed time to McDermott's representation of the Committee during the Case Period was approximately \$1,384 per hour (the "Committee Blended Hourly Rate"). The following is a comparison of these rates:

Position	Committee Blended Hourly Rate	Non-Bankruptcy Blended Hourly Rate
Partners	\$1,764	\$1,785
Counsel	\$1,394	\$1,610
Associates	\$1,143	\$1,150
Paralegals	\$569	\$515
All Positions	\$1,384	\$1,385

¹ McDermott calculated the Non-Bankruptcy Blended Hourly Rate by dividing the total dollar amount billed during the Case Period by U.S.-based McDermott timekeepers, excluding time billed on bankruptcy and pro bono engagements and by timekeepers practicing primarily in McDermott's Business Restructuring Practice Group, by the total number of corresponding hours billed by U.S.-based McDermott timekeepers during the Case Period.

EXHIBIT B

Monthly Period Invoices



Invoice: 4074369
Client: 125264

11/10/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B130 10/10/25	Asset Disposition S. Lutkus	0.20	365.00	Review Gordon Brothers motion to enforce sale order and turnover funds by paypal (.2).
B150 10/05/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Draft email update to Committee re case status (.2); review U.S. Trustee's objection to motion to approve D&O settlement in connection with same (.3).
B150 10/09/25	Mtgs/Communications w/Creditor N. Rowles	0.60	867.00	Draft email update to Committee re D&O settlement and other matter updates (.5); email correspondence with MWS, CS, and FTI teams re same (.1).
B150 10/09/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Review draft e-mail summary to Committee re status update (.1); follow-up e-mail correspondence with N. Rowles re same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B150 10/18/25	Mtgs/Communications w/Creditor N. Rowles	0.80	1,156.00	Draft email update to Committee re notice of fourth interim payment and next steps in cases (.5); email correspondence with S. Lutkus and UCC advisors re same (.2); email Committee re same (.1).
B150 10/20/25	Mtgs/Communications w/Creditor K. Going	0.50	930.00	Review correspondence to UCC on distribution (.2); internal discussion on future distributions (.3).
B150 10/22/25	Mtgs/Communications w/Creditor N. Rowles	0.80	1,156.00	Draft email to Committee re motion to convert and reserve for unreconciled administrative claimants (.5); revise same in accordance with S. Lutkus comments (.1); email CS, MWS, and FTI teams re same (.1); email Committee re same (.1).
B155 10/08/25	Court Hearings J. Haims	0.70	1,410.50	Begin to prepare for D&O settlement approval hearing (.7).
B155 10/08/25	Court Hearings N. Rowles	0.60	867.00	Multiple email correspondence with Cole Schotz and MWS teams re October 9 omnibus hearing (.4); teleconference with S. Piraino re same and re claims administration matters (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 10/08/25	Court Hearings S. Lutkus	0.40	730.00	E-mail correspondence (multiple) with N. Rowles re matters relevant to preparation for hearing on request for approval of D&O settlement (.3); e-mail correspondence with J. Haims re same (.1).
B155 10/09/25	Court Hearings J. Haims	1.30	2,619.50	Prepare for and attend D&O settlement approval hearing (1.1); correspondence with McDermott team regarding same (.2).
B155 10/09/25	Court Hearings N. Rowles	0.10	144.50	Attend omnibus hearing (.1).
B160 10/04/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review McDermott September time detail for privilege and compliance with local rules (1.4).
B160 10/08/25	Fee/Employment Applications D. Hurst	0.90	1,674.00	Review revised McDermott September time detail for privilege and compliance with local rules (.9).
B160 10/09/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Begin to review and revise McDermott September fee application (1.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B160 10/09/25	Fee/Employment Applications S. Lutkus	0.20	365.00	Multiple e-mail messages with N. Rowles re matters relevant to Debtor request for MWS fee estimate through expected conversion date (.2).
B160 10/10/25	Fee/Employment Applications D. Hurst	0.30	558.00	Draft multiple correspondence to N. Rowles re preparation of task code descriptions for McDermott September fee application, timing for interim fee application, related matters (.3).
B160 10/10/25	Fee/Employment Applications N. Rowles	0.30	433.50	Multiple email correspondence with D. Hurst re September monthly fee statement and interim and final fee applications (.2); email correspondence with Cole Schotz re same (.1).
B160 10/11/25	Fee/Employment Applications N. Rowles	1.00	1,445.00	Draft task code descriptions for September monthly fee statement (.8); correspondence with D. Hurst re same (.2).
B160 10/15/25	Fee/Employment Applications D. Hurst	1.30	2,418.00	Continue to review and revise McDermott September fee application (1.2); draft correspondence to D. Azman, K. Going re same (.1).
B160 10/18/25	Fee/Employment Applications N. Rowles	0.20	289.00	Email correspondence with DPW re fourth interim fee application (.1); email correspondence with DPW re same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B160 10/21/25	Fee/Employment Applications D. Hurst	0.80	1,488.00	Review and finalize McDermott September fee application (.6); draft correspondence to N. Rainey re same (.1); draft correspondence to N. Rowles re same (.1).
B160 10/23/25	Fee/Employment Applications N. Rowles	0.50	722.50	Review MWS twelfth monthly fee application in preparation for filing (.4); email correspondence with M. Hartlipp and M. Solimani in connection with same (.1).
B160 10/27/25	Fee/Employment Applications N. Rowles	1.50	2,167.50	Analysis of issues related to professional fee reserve (.5); draft summary of same and email to S. Lutkus (.4); multiple email correspondence with S. Lutkus re same (.3); multiple email correspondence with L. Hu and C. Aas (FTI) re same (.2); teleconference with C. Aas re same (.1).
B160 10/29/25	Fee/Employment Applications N. Rowles	0.30	433.50	Multiple email correspondence with FTI and DPW teams re professional fee escrow (.3).
B190 10/01/25	Other Contested Matters J. Haims	0.10	201.50	Correspondence with McDermott team about D&O settlement motion and hearing (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B190 10/01/25	Other Contested Matters K. Going	0.50	930.00	Review correspondence on settlement (.2); internal discussion regarding same (.3).
B190 10/01/25	Other Contested Matters S. Lutkus	0.10	182.50	E-mail correspondence with S. Piraino (Davis Polk) re UST request for objection deadline extension and request for hearing continuance in respect of joint 9019 motion to approve D&O settlement (.1).
B190 10/06/25	Other Contested Matters S. Lutkus	0.40	730.00	Review revised proposed order approving D&O settlement in accordance with Debtor proposal to UST (.1); follow-up e-mail correspondence to/from S. Piraino (Davis Polk) re matters relevant to same (.1); multiple internal e-mail messages re matters relevant to same (.2).
B190 10/08/25	Other Contested Matters N. Rowles	1.00	1,445.00	Draft email summary of updates regarding motion to approve D&O settlement for J. Haims (.6); teleconference with J. Haims re same (.2); multiple email correspondence with J. Haims and S. Lutkus re same (.2).
B190 10/09/25	Other Contested Matters N. Rowles	0.20	289.00	Review Court's order approving D&O settlement (.1); email correspondence with J. Haims and S. Lutkus re same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 09/22/25	Claims Administration & Object C. Catanese	0.40	458.00	Participate in meeting with Debtors and MWS re claims administration (.4).
B310 10/06/25	Claims Administration & Object N. Rowles	0.60	867.00	Teleconference with L. Hu (FTI) re claims reconciliation and winddown matters (.2); email correspondence with UCC's advisor's re same (.2); email correspondence with Debtors' advisors re same (.2).
B310 10/07/25	Claims Administration & Object N. Rowles	0.60	867.00	Teleconference with S. Lutkus re claims reconciliation matters (.2); email correspondence with UCC advisors re same (.2); multiple email correspondence with FTI re winddown process in connection with same (.2).
B310 10/08/25	Claims Administration & Object S. Lutkus	0.30	547.50	E-mail correspondence from/to L. Hu (FTI) re matters relevant to ongoing discussions with debtors re necessary post-conversion reserves (.2); e-mail correspondence with N. Rowles (multiple) re matters relevant to same (.1).
B310 10/09/25	Claims Administration & Object N. Rowles	1.20	1,734.00	Analyze open items needed for claims administration process, including related to reserves for administrative creditors (.9); multiple email correspondence with S. Lutkus re same (.3).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 10/09/25	Claims Administration & Object S. Lutkus	0.20	365.00	Correspond (multiple) with N. Rowles re matters relevant to ongoing discussions re reserves for unresolved administrative expense claims at conversion (.2).
B310 10/10/25	Claims Administration & Object S. Lutkus	0.40	730.00	Review/analysis of tax refund and minimal variance claims information in connection with ongoing discussions with debtors in respect of post-conversion reserves (.4).
B310 10/14/25	Claims Administration & Object N. Rowles	3.30	4,768.50	Prepare for (.1) and participate in call with R. Robins, Debtors' advisors, S. Lutkus, and L. Hu re claims administration matters (.4); follow-up call with S. Lutkus and L. Hu re same (.4); analysis of information from Alix related to claims pool in connection with same (.4); draft questions for Debtors re same (.5); prepare for (.3) and participate in call with Debtors' advisors, S. Lutkus, and L. Hu re claims administration and distribution matters (.7); follow-up call with S. Lutkus and L. Hu re same (.3); email S. Newman re same (.2).
B310 10/14/25	Claims Administration & Object S. Lutkus	3.10	5,657.50	Zoom conference with MWS, FTI, DPW, Alix, and Big Lots teams re matters relevant to ongoing discussions in respect of reserves for post-conversion administrative claims (.4); follow-up Zoom conference with N. Rowles and L.



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				Hu (FTI) re matters relevant to same (.4); review/analysis of background documentation in respect of anticipated tax refunds and certain unresolved administrative claims (.6); multiple follow-up e-mail correspondence from/to N. Rowles and J. Clarrey re matters relevant to same (.3); follow-up Zoom conference with MWS, FTI, DPW and Alix teams re same (.7); second follow-up call with N. Rowles and L. Hu re matters relevant to same (.3); receive and review/analyze additional administrative claims information (.3); follow-up e-mail correspondence with N. Rowles and S. Newman (Cole Schotz) re same (.1).
B310 10/15/25	Claims Administration & Object K. Going	0.60	1,116.00	Review and respond to correspondence regarding claims reconciliation and Debtors' proposal (.6).
B310 10/15/25	Claims Administration & Object N. Rowles	0.90	1,300.50	Email MWS, FTI, and CS teams re claims administration and distribution discussions with Debtors' advisors (.3); email correspondence with K. Going re same (.1); review draft notice of fourth interim payment (.3); email correspondence with L. Hu re same (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 10/15/25	Claims Administration & Object S. Lutkus	1.70	3,102.50	Review/analyze additional background information relevant to ongoing discussions in respect of reservations for post-conversion administrative claims (.9); e-mail correspondence with N. Rowles and L. Hu (FTI) re matters relevant to same (.2); follow-up e-mail correspondence (multiple) from/to N. Rowles, then K. Going re matters relevant to proposed path forward in respect of forthcoming payment to administrative creditors (.2); review information in respect of additional Debtor litigation claims (.3); follow-up e-mail correspondence with N. Rowles and L. Hu (FTI) re same (.1).
B310 10/16/25	Claims Administration & Object S. Lutkus	0.90	1,642.50	Review draft of 4th interim payment notice (.3); follow-up e-mail correspondence (multiple) with N. Rowles, L. Hu, S. Newman, K. Percy (AlixPartners), and S. Piraino (Davis Polk) re matters relevant to ongoing negotiations in respect of same, including in connection with proposed reserve for post-conversion payment of unreconciled claims (.6).
B310 10/16/25	Claims Administration & Object N. Rowles	0.60	867.00	Multiple email correspondence with DPW re claims administration matters (.3); teleconference with L. Hu re same (.1); email correspondence with S. Lutkus and S. Newman re same (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 10/17/25	Claims Administration & Object N. Rowles	2.00	2,890.00	Multiple teleconferences with S. Newman, L. Hu, and S. Lutkus re claims administration and distribution matters (.5); teleconference with DPW, Alix Partners, S. Newman, L. Hu, and S. Lutkus re same (.5); draft revised language for notice of fourth interim payment (.6); email correspondence with S. Newman, L. Hu, and S. Lutkus re same (.3); email correspondence with DPW team re same (.1).
B310 10/17/25	Claims Administration & Object S. Lutkus	2.10	3,832.50	Follow-up e-mail correspondence from L. Hu (FTI) (.1), then K. Percy (Alix) (.1) re matters relevant to calculation of minimum distribution in connection with ongoing discussions re Debtors' fourth distribution notice; Zoom conference with N. Rowles, L. Hu, and S. Newman (Cole Schotz) re matters relevant to ongoing discussions with Debtors in connection with claims reconciliation and proposed post-conversion reserves (.4); participate in Zoom conference with N. Rowles, L. Hu, S. Newman, DPW and Alix teams re matters relevant to same (.5); follow-up call with N. Rowles, L. Hu and S. Newman re key issues and workstreams relevant to same (.2); review N. Rowles revised proposed language for insertion in distribution notice in accordance with prior discussions with Debtors



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				(.2); multiple follow-up e-mail messages with N. Rowles, L. Hu and S. Newman re same (.2); e-mail correspondence to/from S. Piraino (Davis Polk) re same (.1); review/analyze Alix-prepared claims reconciliation information (.3).
B310 10/18/25	Claims Administration & Object S. Lutkus	0.40	730.00	Review Debtors' fourth notice of commencement of interim payments under administrative expense claims procedures order (.2); review revisions to N. Rowles draft summary of same to Committee (.2).
B310 10/19/25	Claims Administration & Object N. Rowles	0.20	289.00	Analyze list of unreconciled claims from Alix team (.2).
B310 10/20/25	Claims Administration & Object N. Rowles	0.50	722.50	Analyze unreconciled claims file (.3); multiple email correspondence with S. Lutkus, S. Newman, and L. Hu re same (.1); email correspondence with DPW team re same (.1).
B310 10/20/25	Claims Administration & Object S. Lutkus	0.60	1,095.00	Review/analyze FTI summary of administrative claims reconciliation analysis (.3); multiple e-mail messages from/to N. Rowles and L. Hu (FTI) re same (.2); e-mail correspondence with S. Piraino (Davis Polk) re matters relevant to same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 10/21/25	Claims Administration & Object N. Rowles	1.60	2,312.00	Analyze list of unreconciled claims (.1); teleconference with L. Hu, S. Lutkus, and S. Newman re unreconciled claims (.4); teleconference with L. Hu, S. Lutkus, S. Newman and Debtors' professionals re same (.5); subsequent teleconference with L. Hu, S. Lutkus, and S. Newman re same (.4); multiple email correspondence with DPW re same (.2).
B310 10/21/25	Claims Administration & Object S. Lutkus	1.70	3,102.50	Zoom conference with N. Rowles, L. Hu (FTI) and S. Newman (Cole Schotz) re matters relevant to continued discussions in respect of distributions and claims reserves (.4); Zoom conference with MWS, FTI, Cole Schotz, Davis Polk, and Alix Partners teams re same (.5); follow-up call with N. Rowles, L. Hu, and S. Newman in connection with same (.4); multiple e-mail messages from/to L. Hu, N. Rowles, and S. Newman re matters relevant to same (.4).
B310 10/29/25	Claims Administration & Object S. Lutkus	0.40	730.00	E-mail correspondence to/from (.2), then telephone conference with (.1) S. Piraino (DPW) re matters relevant to Debtor discussions with GBRP in respect of amounts available for distribution; retrieve and review background documentation relevant to same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B310 10/30/25	Claims Administration & Object S. Lutkus	0.40	730.00	Participate in Zoom conference with MWS, Kroll, & DPW teams re matters relevant to draft disbursing agent agreement and claims reserve (.3); follow-up e-mail correspondence with DPW and Kroll teams re finalization/execution of disbursing agent agreement (.1).
B320 10/03/25	Plan and Disclosure Statement S. Lutkus	0.20	365.00	Review additional information from K. Percy (AlixPartners) in connection with ongoing dialogue with Debtors re matters relevant to anticipated conversion of cases (.2).
B320 10/07/25	Plan and Disclosure Statement S. Lutkus	0.70	1,277.50	Brief conference in office with N. Rowles re matters relevant to ongoing dialogue with Debtors in connection with case wind-down process (.1); review background documentation relevant to same (.2); e-mail correspondence (multiple) with N. Rowles re matters relevant to same (.2); telephone conference with N. Rowles re same (.2).
B320 10/11/25	Plan and Disclosure Statement N. Rowles	0.90	1,300.50	Research related to conversion order matters (.6); email correspondence with S. Lutkus re same (.3).
B320 10/13/25	Plan and Disclosure Statement S. Lutkus	0.40	730.00	Review/analysis of N. Rowles summary re matters relevant to proposal to require chapter 7 trustee to distribute reserved funds (.3); follow-up e-mail correspondence



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
				(multiple) to/from N. Rowles re same (.1).
B320 10/21/25	Plan and Disclosure Statement N. Rowles	1.30	1,878.50	Revise draft motion to convert (1.1); email correspondence with S. Lutkus re same (.2).
B320 10/21/25	Plan and Disclosure Statement K. Going	0.70	1,302.00	Internal discussion on comments to motion to convert and length of time UCC will remain in existence (.7).
B320 10/21/25	Plan and Disclosure Statement S. Lutkus	0.50	912.50	Initial review of motion to convert (.4); e-mail correspondence with N. Rowles re matters relevant to same (.1).
B320 10/22/25	Plan and Disclosure Statement N. Rowles	2.30	3,323.50	Review DPW revisions to motion to convert (.4); further revise motion to convert (.8); multiple email correspondence with S. Lutkus, S. Newman, and L. Hu re same (.6); in-office meeting with S. Lutkus re same (.1); in-office meeting with S. Lutkus and K. Going re same (.2); email correspondence with DPW re same (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B320 10/22/25	Plan and Disclosure Statement S. Lutkus	2.30	4,197.50	Review/revise draft conversion motion (1.1); multiple follow-up e-mail messages to/from N. Rowles and Z. Knoop re research matters relevant to same, including research results (.4); e-mail correspondence with N. Rowles, L. Hu, and S. Newman (multiple) re matters relevant to same (.4); conferences in office with N. Rowles (.1), then N. Rowles and K. Going (.2) re same; follow-up conference in office with N. Rowles re matters relevant to report to Committee re same (.1).
B320 10/23/25	Plan and Disclosure Statement S. Lutkus	0.60	1,095.00	Review N. Rowles proposed revisions to draft conversion motion (.2); multiple follow-up e-mail messages to/from N. Rowles and S. Newman (Cole Schotz) re matters relevant to same (.2); multiple follow-up e-mail messages with N. Rowles in connection with same (.2).
B320 10/24/25	Plan and Disclosure Statement N. Rowles	0.60	867.00	Multiple email correspondence with DPW team re motion to convert and administrative claimants' reserve (.3); email correspondence with FTI team re professional fee escrow in connection with same (.2); email correspondence with McDermott A/R team in connection with same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B320 10/27/25	Plan and Disclosure Statement S. Lutkus	2.10	3,832.50	Review/analyze background information relevant to ongoing discussions with Debtors in respect of establishment of post-conversion escrow (.7); multiple e-mail messages to/from N. Rowles in connection with same (.2); initial review of draft disbursement agent agreement (.4); review/analyze fee information in connection with same (.3); follow-up e-mail correspondence with L. Hu (FTI) (.1), then DPW team (.2) re matters relevant to same; follow-up e-mail correspondence with N. Rowles re same (.2).
B320 10/28/25	Plan and Disclosure Statement N. Rowles	0.90	1,300.50	Revise disbursing agent agreement (.7); email correspondence with S. Lutkus re same (.1); email correspondence with S. Piraino re same (.1).
B320 10/28/25	Plan and Disclosure Statement S. Lutkus	1.60	2,920.00	Review/revise draft disbursement agent agreement (.9); review N. Rowles additional edits to same (.2); multiple follow-up e-mail messages with N. Rowles re same (.1); review K. Percy (AlixPartners) e-mail summary re distribution/reserve matters (.2); review L. Hu e-mail summary re matters relevant to same (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B320 10/29/25	Plan and Disclosure Statement S. Lutkus	0.20	365.00	E-mail correspondence (multiple) from L. Hu (FTI) and N. Rowles re matters relevant to establishment of professional fee escrow (.2).
B320 10/30/25	Plan and Disclosure Statement N. Rowles	0.70	1,011.50	Research re U.S. Trustee comments to conversion order (.5); email correspondence with S. Lutkus re same (.1); email correspondence with Z. Knoop re same (.1).
B320 10/30/25	Plan and Disclosure Statement S. Lutkus	1.20	2,190.00	Review Kroll revisions to proposed conversion order (.1); e-mail correspondence (multiple) with N. Rowles re matters relevant to same (.2); multiple follow-up e-mail messages with S. Newman (Cole Schotz) re matters relevant to same (.3); conference in office with N. Rowles re same (.1); multiple follow-up e-mail messages with MWS, Cole Schotz, and FTI teams re same (.1); review U.S. Trustee comments to Debtors' conversion motion (.1); multiple internal e-mail messages re matters relevant to proposed response to same (.3).
B320 10/31/25	Plan and Disclosure Statement N. Rowles	1.60	2,312.00	Review U.S. Trustee's objection to motion to convert cases (.3); in-office conference with S. Lutkus re same (.1); teleconference with S. Lutkus and S. Piraino re same (.1); review Z. Knoop research re same (.3); draft email to UCC professionals re same (.8).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B320 10/31/25	Plan and Disclosure Statement S. Lutkus	1.30	2,372.50	Review Z. Knoop analysis relevant to U.S. Trustee assertion in respect of timing of dissolution of Committee (.3); multiple e-mail correspondence from/to (.2), then conference in office with (.1) N. Rowles re matters relevant to same; e-mail correspondence (multiple) with K. Winiarski and S. Piraino (both DPW) re matters relevant to same (.3); receive and review U.S. Trustee objection to conversion (.1); telephone conference with N. Rowles and S. Piraino re matters relevant to same (.1); multiple follow-up e-mail messages with N. Rowles and DPW team re matters relevant to proposed further edits to draft conversion order (.2).
B320 10/31/25	Plan and Disclosure Statement K. Going	1.00	1,860.00	Review objections to conversion motion (1.0).
Total Hours		64.60	Total For Services	\$107,624.50



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4074369
 Invoice Date: 11/10/2025

Task Code Summary

Task Code	Description	Hours	Amount
B130	Asset Disposition	0.20	365.00
B150	Mtgs/Communications w/Creditor	3.40	5,196.50
B155	Court Hearings	3.10	5,771.50
B160	Fee/Employment Applications	9.80	16,644.00
B190	Other Contested Matters	2.30	3,778.00
B310	Claims Administration & Object	24.70	40,456.50
B320	Plan and Disclosure Statement	21.10	35,41
		64.60	107,624.50

Timekeeper Summary

Name	Hours	Rate	Amount
C. Catanese	0.40	1,145.00	458.00
K. Going	3.30	1,860.00	6,138.00
J. Haims	2.10	2,015.00	4,231.50
D. Hurst	5.80	1,860.00	10,788.00
S. Lutkus	24.80	1,825.00	45,260.00
N. Rowles	28.20	1,445.00	40,749.00
Totals	64.60		\$107,624.50



Invoice: 4080918
Client: 125264

11/18/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B150 11/01/25	Mtgs/Communications w/Creditor N. Rowles	0.60	867.00	Draft email to Committee re motion to convert updates (.3); email correspondence with Committee professionals re same (.1); revise same in accordance with S. Lutkus comments (.1); email Committee re same (.1).
B150 11/04/25	Mtgs/Communications w/Creditor K. Going	0.80	1,488.00	Review revised conversion order (.3); review and revise update to UCC re same (.5).
B150 11/10/25	Mtgs/Communications w/Creditor K. Going	0.50	930.00	Review and revise proposed correspondence to UCC (.3); review and analyze order converting case in connection with same (.2).
B150 11/10/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Draft email update to Committee re order converting cases to chapter 7 (.4); email correspondence with Committee professionals re same (.1).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4080918
 Invoice Date: 11/18/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 11/03/25	Court Hearings N. Rowles	0.60	867.00	Participate in teleconference with S. Lutkus and S. Newman re 11/4 hearing on motion to convert (.2); participate in teleconference with DPW team re same (.1); multiple email correspondence with S. Lutkus, S. Newman, and DPW re same (.3).
B155 11/03/25	Court Hearings S. Lutkus	0.70	1,277.50	Multiple e-mail messages from/to N. Rowles re: matters relevant to preparation for scheduled hearing on debtors' motion to convert (.3); Zoom conferences with N. Rowles and S. Newman (Cole Schotz) (.2), then N. Rowles, S. Newman, S. Piraino and K. Winiarski (both Davis Polk) re: matters relevant to same (.2).
B155 11/04/25	Court Hearings S. Lutkus	0.90	1,642.50	Zoom attendance at court hearing on Debtors' motion to convert (.5); review/revise draft Committee summary e-mail re: same (.3); follow-up correspondence (multiple) with N. Rowles in connection with same (.1).
B155 11/04/25	Court Hearings N. Rowles	0.80	1,156.00	Attend hearing on motion to convert case to chapter 7 (.5); draft email update to Committee re same (.3).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4080918
 Invoice Date: 11/18/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B155 11/04/25	Court Hearings K. Going	0.50	930.00	Attend conversion hearing (.5).
B160 11/05/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review McDermott October time detail for privilege and compliance with local rules (1.1).
B160 11/08/25	Fee/Employment Applications D. Hurst	0.70	1,302.00	Review revised McDermott October time detail for privilege and compliance with local rules (.7).
B160 11/10/25	Fee/Employment Applications D. Hurst	0.20	372.00	Review conversion order in connection with final fee application requirements (.1); draft correspondence to N. Rowles re same (.1).
B320 11/03/25	Plan and Disclosure Statement S. Lutkus	1.00	1,825.00	Review draft reply and declaration in support of motion to convert, proposed revisions to draft conversion order (.7); multiple e-mail messages to/from N. Rowles and S. Newman re: matters relevant to same (.3).
B320 11/03/25	Plan and Disclosure Statement N. Rowles	0.50	722.50	Review Debtors' reply in support of motion to convert (.3); email Committee professionals re same (.2).
Total Hours		9.40	Total For Services	\$16,148.00



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4080918
 Invoice Date: 11/18/2025

Task Code Summary

Task Code	Description	Hours	Amount
B150	Mtgs/Communications w/Creditor	2.40	4,007.50
B155	Court Hearings	3.50	5,873.00
B160	Fee/Employment Applications	2.00	3,720.00
B320	Plan and Disclosure Statement	1.50	2,547.50
		9.40	16,148.00

Timekeeper Summary

Name	Hours	Rate	Amount
K. Going	1.80	1,860.00	3,348.00
D. Hurst	2.00	1,860.00	3,720.00
S. Lutkus	2.60	1,825.00	4,745.00
N. Rowles	3.00	1,445.00	4,335.00
Totals	9.40		\$16,148.00

EXHIBIT C

Post-Conversion Period Invoice



Invoice: 4085191
Client: 125264

12/16/2025

Big Lots, Inc. Creditors' Committee
N/A
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

Task / Date	Desc. / Name	Hours	Amount	Description
B160 11/12/25	Fee/Employment Applications D. Hurst	0.70	1,302.00	Review further revised McDermott October time detail for privilege and compliance with local rules (.4); analyze issues re preparation of final fee application (.3).
B160 11/16/25	Fee/Employment Applications D. Hurst	0.40	744.00	Review November time detail (through conversion date) for privilege and compliance with local rules (.3); draft correspondence to firm financial analysts re information needed for preparation of final fee application (.1).
B160 11/19/25	Fee/Employment Applications D. Hurst	0.20	372.00	Draft multiple correspondence to N. Rowles re preparation of task descriptions for final fee application, related matters (.2).
B160 11/30/25	Fee/Employment Applications N. Rowles	3.70	5,346.50	Draft task code descriptions for McDermott's final fee application (3.5); email correspondence with D. Hurst re same (.2).



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4085191
 Invoice Date: 12/16/2025

Task / Date	Desc. / Name	Hours	Amount	Description
B160 12/06/25	Fee/Employment Applications D. Hurst	2.20	4,092.00	Review and revise McDermott final fee application (2.2).
B160 12/07/25	Fee/Employment Applications D. Hurst	9.70	18,042.00	Continue to review and revise McDermott final fee application (9.6); draft correspondence to N. Rowles re same (.1).
B160 12/08/25	Fee/Employment Applications N. Rowles	1.10	1,589.50	Review and revise McDermott final fee application (.8); email correspondence with D. Hurst re same (.2); email correspondence with M. Solimani (Cole Schotz) re same (.1).
B160 12/09/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Continue to review and revise McDermott final fee application (1.3); draft correspondence to D. Azman, K. Going, re same (.1).
B160 12/12/25	Fee/Employment Applications D. Hurst	0.20	372.00	Draft multiple correspondence to D. Azman, K. Going re McDermott final fee application (.2).
B160 12/15/25	Fee/Employment Applications D. Hurst	1.80	3,348.00	Review and finalize McDermott final fee application (1.8).
Total Hours		21.40	Total For Services	\$37,812.00



Big Lots, Inc. Creditors' Committee

Client: 125264
 Invoice: 4085191
 Invoice Date: 12/16/2025

Task Code Summary

Task Code	Description	Hours	Amount
B160	Fee/Employment Applications	<u>21.40</u>	<u>37,812.00</u>
		21.40	37,812.00

Timekeeper Summary

Name	Hours	Rate	Amount
D. Hurst	16.60	1,860.00	30,876.00
N. Rowles	4.80	1,445.00	6,936.00
Totals	21.40		<u>\$37,812.00</u>